

# **EXHIBIT 20**

MEMO

<b>To</b>	CN=Carole Elliott/OU=Accounting/O=Circuit City@Circuit City,CN=David Tuttle/OU=Accounting/O=Circuit City@Circuit City
<b>Cc</b>	CN=Dana Griffin/OU=Accounting/O=Circuit City@Circuit City
<b>Bcc</b>	
<b>From</b>	CN=Susan Wilburn/OU=Accounting/O=Circuit City
<b>Date</b>	1/14/2009 4:59:38 PM +00:00
<b>Subject</b>	Fw: Post SONY denials
<b>Attachments</b>	

so now here comes the denials.....we have received several for the same reason.....

Susan Wilburn

Circuit City Stores, Inc.

Vendor Funded Receivables Supervisor

804-486-3339

----- Forwarded by Susan Wilburn/Accounting/Circuit City on 01/14/2009 11:58 AM -----

To <Susan\_Wilburn@circuitcity.com>, <Dana\_Griffin@circuitcity.com>  
"Dorey, Marie" <Marie.Dorey@am.sony.com> cc  
01/14/2009 11:25 AM Subject Post

Hi

Re: Post# 97666, \$635,869.50

After review of this claim, portion of this is not valid -- the portion for the KDL46S4100 for \$158,504.50 is not valid -- records show there were no purchases of this model from 11/10 - 12/2; therefore, not entitled to this part of claim.

Can you review and resubmit claim - at which time we should be able to process the other model on this claim.

Pls advise.

thx

Marie J. Dorey

Senior Customer Support Specialist

Customer Support Svcs.

Sony Electronics, Inc.

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Email: Marie.dorey@am.sony.com